



# Treasury Financial Manual

Transmittal Letter No. 598

Volume I

To: Heads of Government Departments, Agencies and Others Concerned

## 1. Purpose

This transmittal letter releases I TFM 2-1500: Description of Accounts Relating to Financial Operations. This chapter describes accounts relating to the Government's financial operations. The Reports Management Division, Financial Management Service (FMS), and the Office of Management and Budget assign the accounts to agencies.

**Note:** FMS is phasing out the printed distribution of TFM releases. This update will be the last printed release for this chapter. Users may access the TFM via the Internet at the following website: <http://www.fms.treas.gov/tfm/index.html>. Effective December 2001, all TFM releases will be available on the Internet only.

## 2. Page Changes

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## 3. Effective Date

Upon receipt.

## 4. Inquiries

Direct questions concerning this transmittal letter to:

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Date: April 5, 2001

Richard L. Gregg  
Commissioner

## Part 2—Chapter 1500

# DESCRIPTION OF ACCOUNTS RELATING TO FINANCIAL OPERATIONS

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**This chapter describes accounts relating to the Government's financial operations. The Reports Management Division, Financial Management Service (FMS), and the Office of Management and Budget (OMB) assign the accounts to agencies.**

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### Section 1510—Authority

Title 31 United States Code 3513 provides authority for regulations governing this chapter.

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### Section 1515—Federal Account Symbols and Titles and Subclassified Accounts

FMS, in collaboration with OMB and the relevant administrative agency, assigns, amends, changes and discontinues account symbols and titles. These account symbols represent, by agency and bureau, individual appropriations, receipts and other fund accounts. Agencies post appropriations or spending authorizations granted by Congress to these accounts. They use account symbols to report to the Department of the Treasury (Treasury) and OMB. FMS establishes or changes new appropriation account symbols derived from the 13 annual appropriation bills without an agency request. However, agencies must send a letter of request for new account actions pursuant to other legislation. To establish new accounts, agencies:

- (1) Contact OMB for approval (see OMB Circular A-11, Section 79.3).
- (2) Submit a letter to FMS requesting a new account(s) including the following:

- Statement that OMB has approved accounts.
- Type of fund.
- Proposed account title.
- Statutory authority.
- Agency and bureau needing the account.

All account action requests should be received as early in the month as possible to allow for agency reporting the following month.

FMS assigns account symbols and titles, fund groups, and fund account definitions per the principles and guidelines in Chapter 2, Title 7, of the *General Accounting Office Policy and Procedures Manual for Guidance of Federal Agencies*.

FMS provides a listing of all assigned symbols and titles in the *Federal Account Symbols and Titles (FAST) Book*, a Treasury Financial Manual (TFM) Volume I supplement. To remove an account or agency from the FAST Book, agencies must submit a letter to FMS' Finance Management Branch (FMB). See the Contacts page. To access an online version of the FAST Book, see website: <http://www.fms.treas.gov/fastbook>. FMS updates the online version monthly. FMB mails copies of Treasury Announcements to agencies for all account actions relating to their accounts. When required, the Budget

Reports Branch (BRB) establishes subclass codes after it receives the agency's letter of request and determines that subclass codes are necessary to capture data beyond the appropriation or fund level for tracking purposes. BRB prepares and sends agencies a copy of form BA 7103: The Department of the Treasury Sub-Classification Authorization, authorizing use of the subclass code. For detailed information on subclass authorizations, refer to I TFM 2-3330.20.

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### Section 1520—Receipt, Appropriation (Expenditure) and Fund Account Descriptions

Accounts are the basis for reporting the Government's financial transactions. They are classified as receipt or expenditure accounts and assigned to a fund group based on their characteristics and the nature of the transactions they support. Fund groups for receipt and expenditure accounts are detailed on the tables in paragraphs 1525.10 and 1530.10, respectively. FMS and OMB classify transactions within fund groups by assigning numeric or alphanumeric account symbols (or combinations thereof). Account symbols are assigned to agencies after considering the Government's relationship to the account, the source of the receipt and the availability of the fund for expenditure. Within Treasury's central

accounting system, FMS classifies receipt and expenditure accounts as described in the paragraphs below.

### **1520.10—General Fund Receipt Accounts**

FMS credits general fund receipt accounts with all receipts not earmarked by law for a specific purpose.

### **1520.15—Special Fund Receipt Accounts**

FMS credits special fund receipt accounts with receipts from specific sources earmarked by law for a specific purpose, unless there is specific statutory authority to credit collections directly to an expenditure account. At the point of collection, these receipts are available immediately or unavailable for expenditure depending upon statutory requirements (see paragraphs 1525.20 and 1525.30).

### **1520.20—Trust Fund Receipt Accounts**

FMS credits trust fund receipt accounts with receipts generated by the terms of a trust agreement or statute that designates a fund as a trust fund. At the point of collection, these receipts are available immediately or unavailable for expenditure depending upon statutory requirements (see paragraphs 1525.20 and 1525.30).

### **1520.25—Clearing Accounts**

FMS establishes clearing accounts to temporarily hold unidentified general, special or trust collections that subsequently will be credited to the proper receipt or expenditure account of the Federal entity. These accounts are identified by an “F” preceding the last four digits of the fund account symbol. Clearing accounts consist of the “3800” series fund group.

Agencies should use the following:

- Budget clearing account (suspense), \_\_F3875, to temporarily credit unclassified transactions from the public when there is a reasonable presumption that the amounts belong to their agencies.
- Undistributed intergovernmental payments account, \_\_F3885, to temporarily credit unclassified transactions between Federal agencies, including On-line Payment and Collection (OPAC) transactions.
- Clearing accounts only for moneys that belong to the Federal Government. FMS uses deposit funds to record moneys that do not belong to the Government (see paragraph 1535.10). If an agency is uncertain about the ownership of moneys, the agency should ask its Treasury and OMB contacts.

### **1520.30—General Fund Expenditure Accounts**

FMS establishes general fund expenditure accounts to record amounts appropriated by Congress for the general support of the Government.

### **1520.35—Consolidated Working Fund Accounts**

These accounts are used to receive (and subsequently disburse) advance payments from other agencies or bureaus through provisions of law.

### **1520.40—Management Fund Accounts**

These are working fund accounts authorized by law to facilitate accounting for administration of intragovernmental

activities other than a continuing cycle of operations.

### **1520.45—Revolving Fund Accounts**

These are funds authorized by specific provisions of law to finance a continuing cycle of business-type operations. The receipts are credited directly to the revolving fund as offsetting collections and are available for expenditure without further action by Congress. They are classified as:

- Public enterprise funds where receipts come primarily from sources outside the Government.
- Intragovernmental funds where receipts come primarily from other appropriations or funds.

### **1520.50—Special Fund Expenditure Accounts**

FMS establishes special fund expenditure accounts to record amounts appropriated from special fund receipts. Agencies may expend these receipts for special programs according to specific provisions of law.

### **1520.55—Trust Fund Expenditure Accounts**

FMS establishes trust fund expenditure accounts to record amounts appropriated from trust fund receipts. Agencies may expend these receipts for specific purposes or programs according to the terms of a trust agreement or statute.

### **1520.60—Trust Revolving Fund**

FMS establishes a “trust revolving fund” when a law authorizes a revolving fund and designates it as a trust fund. Otherwise, trust revolving funds are the same as revolving funds (see paragraph 1520.45).

### 1520.65—Transfer Appropriation Accounts

FMS establishes these accounts to receive (and subsequently obligate and disburse) allocations treated as nonexpenditure transactions. These accounts carry symbols identified with the original appropriation from which moneys were advanced. A transfer appropriation account is symbolized by adding the receiving agency's department prefix to the original appropriation or fund account symbol. A bureau suffix identifies that the transfer is to a particular bureau within the receiving department. For example, 14-20X1234.010 represents a transfer of funds that were initially appropriated to department 20 (Treasury) and allocated to bureau 10 (National Park Service) within department 14 (Interior).

### Section 1525—Receipt Account Classification

Normally, receipt account symbols consist of six digits, except for receipt clearing accounts and available receipt accounts. The first two digits identify the agency administratively responsible for the receipts. The last four digits identify the account within that fund group. Receipt accounts fall within the following categories: governmental or budget, proprietary, and intragovernmental. Governmental or budget receipts arise from the sovereign and regulatory powers unique to Government. Proprietary receipts are derived from market-oriented or business-like activities. Intragovernmental receipts are payments from one Government account to another. For further detail on the types of receipts, refer to OMB Circular A-11, Section 20.7. The following is an example of the numbering scheme generally associated with available receipts.

Treasury agency code	14 – (Interior)
Account symbol	8369
Subnumber	.001 (Gifts & Donations) .002 (Earnings on Investments)

### 1525.10—Receipt Account Symbols by Fund Groups and Major Classes

FMS classifies receipt accounts and assigns symbols by fund groups and major classes as follows:

Fund Group	Major Class
General fund:	
Taxes.....	0100
Customs duties .....	0300
Receipts from monetary power .....	0600
Fees for regulatory and judicial service.....	0800
Fines, penalties and forfeitures.....	1000
Restitutions, reparations and recoveries under military occupation.....	1100
Gifts and contributions.....	1200
Interest.....	1350
Dividends and other earnings.....	1600
Rent, including bonuses .....	1800
Royalties.....	2000
Sale of products.....	2200
Fees and other charges for services and special benefits .....	2400
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### 1525.20—Available Receipts

These are special or trust fund receipts that, pursuant to law, are immediately available in their entirety as appropriations to a single agency for expenditure without further congressional action. An available receipt account carries the same symbolization as its corresponding expenditure account in that a character or numeric symbol (usually an "X") is inserted to indicate the period of availability of such funds for obligation. See *Department of the Treasury - General Accounting Office Joint Regulation No. 3*.

All trust funds with investment authority are designated as "available" receipts in the Treasury system, even if the receipts of the trust fund are **not** available to the agency for obligation. For a detailed explanation of the differences between amounts recorded by Treasury and the budget, refer to OMB Circular A-11, Section 20.12.

### 1525.30—Unavailable Receipts

These are receipts that, at the time of collection, are not appropriated and not immediately available for expenditure. This is because:

- Congress limited the amount available for expenditure;
- OR
- Agencies cleared amounts credited to receipt accounts, in whole or in part, to other receipt accounts before taking appropriation warrant action.

Unappropriated receipts held in special and trust fund receipt accounts are unavailable for expenditure until appropriated pursuant to specific legislative provisions.

### Section 1530—Expenditure Account Classification

Expenditure account symbols consist of seven or more digits. The first two digits identify the agency responsible for the account. The next digits or characters represent the period of availability for obligation. The last four digits identify the specific account by fund group. The following example illustrates the various Treasury account symbols for the salaries and expenses account for the Department of State.

<b>Treasury agency code</b>	19 – (Dept. of State)
<b>Period of Availability</b>	1 (Fiscal 2001 Annual) 1 / 2 (Fiscal 2001/2002 Multiple Year) X (No-year appropriation)
<b>Account Symbol</b>	0107

### 1530.10—Expenditure Account Symbols by Fund Groups

FMS classifies expenditure accounts and assigns symbols by fund groups as follows:

<b>Fund Group</b>	<b>Major Class</b>
General fund.....	0000-3799
Clearing account .....	3800-3899
Management fund.....	3960-3999
Revolving funds:	
Public enterprise.....	4000-4499
Intragovernmental.....	4500-4999
Special fund.....	5000-5999
Deposit fund .....	6000-6999
Trust fund .....	8000-8399
	and
	8500-8999
Trust revolving fund.....	8400-8499

### 1530.20—Identifying the Period of Availability

The account symbol designates the period of availability for incurring obligations as follows:

- Annual appropriations—A single digit (0 through 9) indicates the fiscal year of availability for incurring obligations of a 1-year appropriation (20 0 1234).
- Multiple-year appropriations—Two digits separated by a slash (/) indicate a multiple-year appropriation for incurring obligations for a definite period in excess of 1 fiscal year. The digit preceding the slash indicates the first fiscal year of availability, and the digit immediately following the slash indicates the final fiscal year of availability (20 0/1 1234).
- No-year appropriations—An “X” indicates a no-year appropriation that is available for obligations for an indefinite period of time (20 X 1234).
- Moneys the Government is holding awaiting distribution based on a legal determination or investigation. This category includes moneys in dispute (between the Government and outside parties) where ownership is in doubt and there is no present basis for estimating ultimate distribution.

### 1535.10—Proper Classification and Reporting

To maintain accountability, agencies must establish separate deposit funds to hold non-Government moneys for individual statutory authorizations or programs. They must request new deposit funds through their OMB examiner (see Section 1515). Deposit funds, which are for moneys not owned by the Government, are not included in the Federal budget. If an agency is uncertain about the ownership of moneys, it should ask its Treasury and OMB contacts.

### 1535.20—Need for Regular Periodic Reviews

Each agency should review its deposit fund accounts periodically, but at least quarterly, and take whatever corrective action may be indicated. At a minimum, these reviews should determine whether all moneys held in a deposit fund account are consistent with the title of, and legal authority for, the account and that the account has a positive balance. (If a Federal disbursing officer overdisburses a deposit fund, an Anti-Deficiency Act has been committed and must be reported promptly.) Where problems are identified, agencies should process appropriate adjustments for inconsistencies and institute corrective procedures to ensure use of the appropriate accounts. See I TFM 6-3000 (<http://www.fintreas.gov/tfm/v1p6c300.pdf>) for procedures on reviewing unclaimed money accounts.

### Section 1535—Deposit Fund Accounts

FMS establishes a deposit fund account to record moneys that do not belong to the Federal Government. The deposit fund (liability) classification is proper for any account that meets one of the following three criteria:

- Moneys withheld by the Government from payments for goods and services received. Agencies may treat this transaction as a deposit fund liability only when they have charged a budget account and the Government is holding the funds pending payment (for example, payroll deductions for savings bonds or State income taxes).
- Deposits received from outside sources for which the Government is acting solely as a banker, fiscal agent or custodian.

## **CONTACTS**

***Direct inquiries concerning this chapter to:***

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***The Treasury Financial Manual (TFM) and its amendments are available on the Financial Management Service's (FMS') website, [www.fms.treas.gov](http://www.fms.treas.gov).***

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